2006

D-30ES

Declaration of Estimated Franchise Tax for Unincorporated Businesses

Secure - Accurate - Convenient ...

File Electronically Today! www.cfo.dc.gov/otr



Who must file?

An unincorporated business must file a declaration of estimated franchise tax if its DC franchise tax liability is expected to exceed \$1,000 for the taxable year. Important: If your quarterly estimated payment exceeds \$25,000, you must file and pay electronically.

When are the declaration vouchers due?

Calendar year taxpayers, file your declaration vouchers by the following dates:

- Voucher 1 April 17
- Voucher 2 June 15
- Voucher 3 September 15
- Voucher 4 December 15

Fiscal year taxpayers, file your declaration vouchers by the following dates:

- Voucher 1 the fifteenth day of the fourth month of the business taxable year
- Voucher 2 the fifteenth day of the sixth month of the business taxable year
- Voucher 3 the fifteenth day of the ninth month of the business taxable year
 Voucher 4 the fifteenth day of the twelfth month of
- Voucher 4 the fifteenth day of the twelfth month of the business taxable year

If a due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due the next business day.

How do you make payments?

You may pay your estimated tax and file your voucher electronically free of charge through the DC Government web site. To register for this, go to www.cfo.dc.gov/otr, select Business Tax Service Center, and then select Registration for

New Users. Complete the application and return it to us. After you receive your password, you can file and pay online. If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue
Unincorporated Estimated Franchise Tax
PO Box 96020, Washington DC 20090-6020

NOTE: Please use the address labels provided when mailing your vouchers.

Make the check or money order payable to the *DC Treasurer*. Please write "D-30ES", the voucher number, your Federal Employer Identification Number (FEIN) or SSN and the tax year on your payment.

What if your estimated tax changes?

If initially the business is not required to file a declaration but later in the taxable year the estimated franchise tax liability increases to an amount greater than \$1,000, begin filing with the first available voucher due. See "When are the declaration vouchers due?" on page 3 for the due dates. If estimated tax liability changes substantially, adjust the next payments accordingly.

Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10% per year, compounded daily, if your credits and estimated tax payments do not equal:

- At least 90% of your 2006 DC franchise tax, or
- 100% of your 2005 DC franchise tax for a 12-month period.

If you falsely state your estimated taxes: You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

What is the charge for each dishonored check?

We charge \$65 for each check sent to us that is dishonored.

Where do you call if you have questions?

Call the Office of Tax and Revenue at 202-727-4829.

Do not print outside the boxes. Using black ink, print in ROBERTS capital letters. Leave a space between words ELM and between numbers and words. Yes No 3737 Write 3s with rounded tops, not flat tops. Write 7s without middle bars. Round cents to the nearest dollar. 5720400

Do not enter cents.

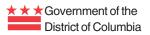
KEEP FOR YOUR RECORDS Estimated Tax Payments

Record of payments

Use this worksheet to record your payments and plan how much of any overpayment credit you will apply to each installment.

Total estimated tax for 2006	
Credits from any 2005 D-30 overpayment	

Voucher number	Installment amount		Portion of 2005 overpayment applied		Payment amount	Date paid	Payment Information
1		_		=			
2		_		=			
3		_		=			
4		_		=			



CHANGE OF ADDRESS/PERSON TO CONTACT

Please Fill-in One:
Unincorporated Business
Corporation
•

If you have moved or changed the contact person, please complete this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

FEIN	SSN	BUSINESS NAME
PREVIOUS MAILING ADDRESS		NEW MAILING ADDRESS
PREVIOUS BUSINESS ADDRESS		NEW BUSINESS ADDRESS
PERSON TO CONTACT		
AND PHONE NUMBER		DATE MOVED

For all other changes, call the Customer Service Administration (202) 727-4829.





Make check or money order payable to: DC Treasurer Quarterly payment

(dollars only)	00	OF	
Federal Employer I.D. Number	SSN (If self employed)	Tax Year Ending (MMDDYYYY)	
Business Name			
Mailing Address Line 1 Fill in if t	his is your first return or if your address	changed from your last return	
Mailing Address Line 2			
City	State	Zip Code	
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Make check or money order payable to: DC Treasurer Quarterly payment 00 (dollars only) Federal Employer I.D. Number SSN (If self employed) Tax Year Ending (MMDDYYYY) **Business Name** Mailing Address Line 1 Fill in if this is your first return or if your address changed from your last return Mailing Address Line 2 City State Zip Code Voucher number: Due date:

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Make check or money order payable to: DC Treasurer Quarterly payment 00 (dollars only) Federal Employer I.D. Number SSN (If self employed) Tax Year Ending (MMDDYYYY) **Business Name** Mailing Address Line 1 Fill in if this is your first return or if your address changed from your last return Mailing Address Line 2 City State Zip Code Voucher number: Due date:

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WASHINGTON DC 20090-6020 OFFICE OF TAX AND REVENUE UNINCORPORATED BUSINESS **ESTIMATED FRANCHISE TAX** PO BOX 96020

OFFICE OF TAX AND REVENUE UNINCORPORATED BUSINESS WASHINGTON DC 20090-6020

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